

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Withdrawn) A method of manufacturing a magnetic recording medium comprising:
  - a recording layer formation step of forming a recording layer onto a substantially flat base surface of a dummy, with the base surface side serving as a front surface;
  - a substrate attaching step of attaching a substrate onto a back surface side of the recording layer; and
  - a dummy removal step of removing the dummy.
2. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 1, wherein
  - the dummy is made of silicon material, and the dummy removal step involves dissolving and removing the dummy with an alkali solution.
3. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 1, further comprising a protective layer formation step of forming a protective layer for protecting a front surface of the recording layer onto the base surface of the dummy, before the recording layer formation step.
4. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 2, further comprising a protective layer formation step of forming a protective layer for protecting a front surface of the recording layer onto the base surface of the dummy, before the recording layer formation step.
5. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 3, wherein

the protective layer is made of a diamond-like carbon material.

6. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 4, wherein

the protective layer is made of a diamond-like carbon material.

7. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 1, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the recording layer formation step and the substrate attaching step.

8. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 2, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the recording layer formation step and the substrate attaching step.

9. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 3, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the recording layer formation step and the substrate attaching step.

10. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 5, further comprising a soft magnetic layer formation step of forming a soft magnetic layer onto the back surface side of the recording layer, between the recording layer formation step and the substrate attaching step.

11. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 7, further comprising:

a recording layer dividing step of forming a groove in the recording layer to divide it into a number of fine recording elements between the recording layer formation step and the soft magnetic layer formation step, and

a non-magnetic material filling step of filling a non-magnetic material into at least a part of gaps between the recording elements between the recording layer dividing step and the soft magnetic layer formation step.

12. (Withdrawn) The method of manufacturing a magnetic recording medium according to claim 11, wherein

the non-magnetic material is a diamond-like carbon material.

13. (Currently Amended) A magnetic recording medium, comprising:  
a divided recording layer comprising ~~a number of fine~~ recording elements;  
a soft magnetic layer formed to a back surface of the divided recording layer  
such that a portion thereof forms a protrusion protruding into a gap between the recording elements; and

a non-magnetic material filled into gaps between the recording elements so as to create a separation between the protrusion of the soft magnetic layer and the recording element.

14. (Original) The magnetic recording medium according to claim 13, wherein  
the non-magnetic material is formed from up to the back surface side of the divided recording layer, and a protective layer is formed to a front surface side of the divided recording layer, and each recording element is sealed inside the non-magnetic material and the protective layer.

15. (Currently Amended) A magnetic recording medium, comprising:  
a divided recording layer comprising ~~a number of fine~~ divided recording elements;  
a protective layer formed to a front surface of the divided recording layer; and  
a non-magnetic material formed in a gap between the recording elements and to a back surface side of the divided recording layer,

wherein each recording element is sealed inside the non-magnetic material and the protective layer.

16. (Original) The magnetic recording medium according to claim 13, wherein the non-magnetic material and the protective layer are made of the same material.
17. (Original) The magnetic recording medium according to claim 14, wherein the non-magnetic material and the protective layer are made of the same material.
18. (Original) The magnetic recording medium according to claim 15, wherein the non-magnetic material and the protective layer are made of the same material.
19. (Original) The magnetic recording medium according to claim 16, wherein the non-magnetic material and the protective layer are made of a diamond-like carbon.
20. (Original) The magnetic recording medium according to claim 17, wherein the non-magnetic material and the protective layer are made of a diamond-like carbon.
21. (New) A magnetic recording medium, comprising:
  - a divided recording layer comprising recording elements;
  - a non-magnetic material formed in a gap between the recording elements; and
  - a protective layer formed over a front surface of the recording element and a front surface of the non-magnetic material,wherein a part of the protective layer over the recording element is thinner than a part of the protective layer over the non-magnetic material.
22. (New) The magnetic recording medium according to claim 21, wherein

the front surface of the recording element is protruded to a front side more than the front surface of the non-magnetic material.